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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 37/2023- State Tax

Sachivalaya, Gandhinagar, 26th September, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-67) GST-2023/S.148(47)GST Cell:- In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), (hereinafter referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 *vide* notification of the Government of Gujarat, Finance Department No.(GHN-58)GST-2023/S-23(8)GST Cell dated the 24th August, 2023 being Notification No. 34/2023-State Tax, namely:-

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.
3. This notification shall come into force with effect from the 1st day of October, 2023.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Joint Secretary to Government.

